

Statement of Financial Position

	2015	2014
	Rs'000	Rs'000
ASSETS		
Non current assets	8,532	8,019
Current assets	42,441	36,339
Total assets	50,973	44,358
EQUITY AND LIABILITIES		
Share capital	27,000	27,000
Other reserve	79	(32)
Retained earnings	19,796	16,322
Non current liability	1,400	91
Current liabilities	2,698	977
Total equity and liabilities	50,973	44,358

Statement of Profit or Loss and Other Comprehensive Income

	2015	2014
	Rs'000	Rs'000
Total Revenue	11,072	8,089
Profit before taxation	3,833	1,401
Income tax expense	(359)	(242)
Profit for the year	3,474	1,159
Other comprehensive income	111	(15)
Total comprehensive income for the year	3,585	1,144
Earnings per share (Rs)	1.29	0.43
Number of shares in calculation	2,700,000	2,700,000

AUDITORS' REPORT

The above statement of financial position, statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cashflows have been extracted from the full set of financial statements of Cim Forex Ltd for the year ended September 30, 2015.

In our opinion, the financial statements give a true and fair view of the financial position of the Company at September 30, 2015, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards and comply with the Companies Act 2001 and the Banking Act 2004.

Statement of Changes in Equity

	Share Capital	Other reserve Actuarial Gain/(Loss)	Retained Earnings	Total Shareholders' Equity
	Rs'000	Rs'000	Rs'000	Rs'000
At October 1, 2014	27,000	(32)	16,322	43,290
Profit for the year	-	-	3,474	3,474
Other comprehensive income for the year	-	111	-	111
At September 30, 2015	27,000	79	19,796	46,875
At October 1, 2013	27,000	(17)	15,163	42,146
Profit for the year	-	-	1,159	1,159
Other comprehensive income for the year	-	(15)	-	(15)
At September 30, 2014	27,000	(32)	16,322	43,290

Statement of Cash Flows

	2015	2014
	Rs'000	Rs'000
Cash from operating activities	100	3,760
Cash (used in)/from investing activities	(397)	5,354
Net (decrease)/increase in cash and cash equivalents	(297)	9,114
Effect of foreign exchange rate changes	389	-
Cash and cash equivalents - opening	12,973	3,859
Cash and cash equivalents - closing	13,065	12,973

By order of the Board

Cim Administrators Ltd
Company Secretary
14 December 2015